

**District Court Funds of District No. 26,  
Division I  
City of River Rouge, Michigan**

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**Financial Report  
with Additional Information  
June 30, 2003**

# **District Court Funds of District No. 26, Division I City of River Rouge, Michigan**

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## Independent Auditor's Report

District Judge Raymond A. Charron  
District Court No. 26, Division I  
River Rouge, Michigan

We have audited the basic financial statements of the District Court Funds of District No. 26, Division I (a component unit of the City of River Rouge, Michigan) as of June 30, 2003. These financial statements are the responsibility of the District Court No. 26, Division I, City of River Rouge, Michigan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Court Funds of District No. 26, Division I, City of River Rouge, Michigan at June 30, 2003, in conformity with accounting principles generally accepted in the United States of America.

The accompanying supplemental information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying financial statements do not include a management's discussion and analysis, which would present an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be a part of, the basic financial statements.

August 1, 2003

*Plante & Moran, PLLC*

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# District Court Funds of District No. 26, Division I

## City of River Rouge, Michigan

### Balance Sheets

#### June 30, 2003

|  | General<br>Account      | Bond<br>Account         |
|--|-------------------------|-------------------------|
| <b>Assets - Cash and cash equivalents (Note 2)</b> | <b><u>\$ 23,418</u></b> | <b><u>\$ 46,247</u></b> |
| <b>Liabilities</b>                                 |                         |                         |
| Due to:  |                         |                         |
| City of River Rouge                                | \$ 20,255               | \$ -                    |
| State of Michigan                                  | 2,044                   | -                       |
| Bond deposits                                      | -                       | 46,247                  |
| Other  | <u>1,119</u>            | <u>-</u>                |
| Total liabilities                                  | <b><u>\$ 23,418</u></b> | <b><u>\$ 46,247</u></b> |

# **District Court Funds of District No. 26, Division I City of River Rouge, Michigan**

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**Notes to Financial Statements  
June 30, 2003**

## **Note 1 - Significant Accounting Policies**

The funds of District Court No. 26, Division I (the "District Court") are Agency Funds. The financial activities of the funds are limited to collection of amounts that are subsequently returned or paid to third parties. Accordingly, the operations of the funds are limited to cash transactions.

The District Court is a blended component unit of the City of River Rouge and is included in the general purpose financial statements of the City of River Rouge at June 30, 2003. The costs relating to the operation of District Court No. 26, Division I are budgeted items of the City of River Rouge, Michigan's General Fund and, accordingly, such costs are paid by the City's General Fund.

## **Note 2 - Cash and Cash Equivalents**

The District Court's cash and cash equivalents at June 30, 2003 are composed of deposits of \$69,665. The deposits were reflected in the accounts of the bank (without recognition of checks written but not yet cleared or of deposits in transit) at \$65,093, all of which was covered by federal depository insurance.

## **Note 3 - Bank Accounts**

**General Account** - General Account transactions include the receipt of ordinance fines and costs, State fees, parking fines, bond forfeitures, civil filing fees, interim bonds, constable fees, restitution, and other amounts due to the City and the State.

**Bond Account** - Bond Account transactions represent all bond-related activity.

## **Note 4 - District Court Funds**

The District Court is divided into two separate units, with each unit maintaining its own funds. Only the funds held by District Court No. 26, Division I, City of River Rouge, Michigan are included in the accompanying financial statements.

## **Additional Information**

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District Judge Raymond A. Charron  
District Court No. 26, Division I  
River Rouge, Michigan

We have audited the basic financial statements of the District Court Funds of District No. 26, Division I (a component unit of the City of River Rouge, Michigan) as of June 30, 2003. Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The additional information for the year ended June 30, 2003 listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of the District Court Funds of District No. 26, Division I, City of River Rouge, Michigan. This information has been subjected to the procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Plante & Moran, PLLC*

August 1, 2003

# District Court Funds of District No. 26, Division I

## City of River Rouge, Michigan

### Schedules of Cash Receipts and Disbursements Year Ended June 30, 2003

|                                     | General<br>Account      | Bond<br>Account         |
|-------------------------------------|-------------------------|-------------------------|
| <b>Cash Balance - July 1, 2002</b>  | \$ 29,270               | \$ 52,097               |
| <b>Receipts</b>                     |                         |                         |
| Fines and fees collected            | 389,024                 | -                       |
| Bond receipts                       | -                       | 105,982                 |
| Restitution, judgments, and other   | <u>46,282</u>           | <u>-</u>                |
| Total receipts                      | 435,306                 | 105,982                 |
| <b>Disbursements</b>                |                         |                         |
| Transfers:                          |                         |                         |
| City of River Rouge                 | 318,355                 | -                       |
| State of Michigan                   | 65,558                  | -                       |
| Judges' Retirement System           | 12,808                  | -                       |
| Bond refunds and forfeitures        | -                       | 111,832                 |
| Restitution, judgments, and other   | <u>44,437</u>           | <u>-</u>                |
| Total disbursements                 | <u>441,158</u>          | <u>111,832</u>          |
| <b>Cash Balance - June 30, 2003</b> | <u><u>\$ 23,418</u></u> | <u><u>\$ 46,247</u></u> |